

**IN THE UNITED STATES DISTRICT
COURT FOR THE DISTRICT OF
MARYLAND**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	16-CV-1997
)	
PETER AND SUSAN HOROWITZ,)	
)	
Defendants.)	
_____)	

**APPENDIX OF EXHIBITS TO THE UNITED STATES’
MOTION FOR SUMMARY JUDGMENT. PETER AND SUSAN
HOROWITZ’S MOTION FOR SUMMARY JUDGMENT, AND
SUSAN HOROWITZ’S MOTION FOR PARTIAL SUMMARY
JUDGMENT**

In accordance with the Court’s December 14, 2017 Order, the parties submit the following exhibits for use in their dispositive motions. The exhibits are highlighted in “yellow” for Plaintiff citations, “blue” for Defendants’ citations and “green” where citations overlap. The parties dispute the authenticity of Exhibit 11, 13, and 44 through 52. All other Joint Exhibits are stipulated as authentic.

EXHIBITS

Joint Exhibit 1 (“JE 1”)	Deposition of Peter Horowitz (Nov. 9, 2017)
Joint Exhibit 2 (“JE 2”)	Deposition of Susan Horowitz (Nov. 6, 2017)
Joint Exhibit 3 (“JE 3”)	Account Agreement for Union Bank of Switzerland (“UBS”) for account ending in -4949
Joint Exhibit 4 (“JE 4”)	UBS Account Statement for Jan. 10, 2008 to May 11, 2008 (dated Nov. 7, 2008)
Joint Exhibit 5 (“JE 5”)	UBS Statement of Assets as of Dec. 31, 2007 (dated Jan. 3, 2008)
Joint Exhibit 6 (“JE 6”)	UBS Income Statement for 2007 (dated Apr. 14, 2010)

Joint Exhibit 7 (“JE 7”)	Finter Bank Securities and Account Statement as of Dec. 31, 2008
Joint Exhibit 8 (“JE 8”)	Account opening forms for Finter Bank Zurich (“Finter”), dated October 2008
Joint Exhibit 9 (“JE 9”)	Account opening forms for Finter, dated November 2009
Joint Exhibit 10 (“JE 10”)	Report of Foreign Bank and Financial Accounts (Form TD F 90-22.1) for calendar year ended Dec. 31, 2007
Joint Exhibit 11 (“JE 11”)	Initial Interview Questions and Notes by Kevin Oravec
Joint Exhibit 12 (“JE 12”)	Finter Statement of Account as of Dec. 31, 2008
Joint Exhibit 13 (“JE 13”)	Finter Non-Prosecution Agreement, with Ex. A (Executed May 5, 2015, amended Jan. 17, 2017)
Joint Exhibit 14 (“JE 14”)	Foreign Financial Institution Statements regarding Finter and UBS
Joint Exhibit 15 (“JE 15”)	Letters from Peter Horowitz to Jack Weiss, dated Mar. 6, 2007; Apr. 6, 2008; Mar. 16, 2009
Joint Exhibit 16 (“JE 16”)	Form 1040 U.S. Individual Income Tax Return for 2007 for Peter and Susan Horowitz
Joint Exhibit 17 (“JE 17”)	Form 1040 U.S. Individual Income Tax Return for 2008 for Peter and Susan Horowitz
Joint Exhibit 18 (“JE 18”)	Form 8879 “IRS e-file Signature Authorization” for 2007
Joint Exhibit 19 (“JE 19”)	Form 8879 “IRS e-file Signature Authorization” for 2008
Joint Exhibit 20 (“JE 20”)	Letter to Offshore Voluntary Disclosure Coordinator, dated Jan. 12, 2010
Joint Exhibit 21 (“JE 21”)	Letter to IRS, dated Aug. 16, 2011, with attached checks
Joint Exhibit 22 (“JE 22”)	Letter to J. Mastracchio, dated Feb. 1, 2010, re: preliminary acceptance of the voluntary disclosure of Peter and Susan Horowitz
Joint Exhibit 23 (“JE 23”)	Offshore Voluntary Disclosure Initiative (“OVDI”) Initial Acceptance Letter to Peter and Susan Horowitz, dated Mar. 4, 2011
Joint Exhibit 24 (“JE 24”)	Letter to IRS appealing and protesting proposed adjustments to tax, dated June 23, 2014
Joint Exhibit 25 (“JE 25”)	Letter to IRS requesting penalty relief, dated Dec. 5, 2012
Joint Exhibit 26 (“JE 26”)	Letter to Peter and Susan Horowitz Regarding Withdrawal from OVDI, dated Nov. 20, 2012

Joint Exhibit 27 (“JE 27”)	Letter 937, dated May 19, 2014, enclosing Form 13449 and accompanying documentation for Peter Horowitz
Joint Exhibit 28 (“JE 28”)	Letter 937, dated May 19, 2014, enclosing Form 13449 and accompanying documentation for Susan Horowitz
Joint Exhibit 29 (“JE 29”)	Summary sheet entitled “Peter & Susan Horowitz Amended Returns 2003 thru 2008” attaching UBS account statements for 2003–2008
Joint Exhibit 30 (“JE 30”)	2007 Form 13448 Penalty Assessment Certification for Peter Horowitz
Joint Exhibit 31 (“JE 31”)	2008 Form 13448 Penalty Assessment Certification for Peter Horowitz
Joint Exhibit 32 (“JE 32”)	2007 Form 13448 Penalty Assessment Certification for Susan Horowitz
Joint Exhibit 33 (“JE 33”)	2008 Form 13448 Penalty Assessment Certification for Susan Horowitz
Joint Exhibit 34 (“JE 34”)	IRS Demand for Payment of FBAR Penalties from Peter Horowitz, dated June 13, 2014
Joint Exhibit 35 (“JE 35”)	IRS Demand for Payment of FBAR Penalties from Susan Horowitz, dated June 13, 2014
Joint Exhibit 36 (“JE 36”)	Fax to IRS Requesting Appeals Consideration of Proposed FBAR Assessment, dated June 3, 2014, enclosing Signed Consent to Extend Assessment Period, and Form 2848
Joint Exhibit 37 (“JE 37”)	Email Correspondence Regarding “FBAR – POST Assessed Case in error” Between Daisy Batman, Nancy Beasley, Denise Golden, Grayse Rodrigo, and Jennifer Sawyer
Joint Exhibit 38 (“JE 38”)	Interview testimony of Nancy Beasley
Joint Exhibit 39 (“JE 39”)	Interview testimony of Daisy Batman
Joint Exhibit 40 (“JE 40”)	Interview testimony of Grayse Rodrigo
Joint Exhibit 41 (“JE 41”)	Interview testimony of Grayse Rodrigo
Joint Exhibit 42 (“JE 42”)	Declaration of Nancy Beasley, dated Mar. 14, 2018
Joint Exhibit 43 (“JE 43”)	Declaration of Daisy Batman, dated Mar. 14, 2018
Joint Exhibit 44 (“JE 44”)	News article, “Ex-UBS Banker Pleads Guilty in Tax Evasion”

Joint Exhibit 45 (“JE 45”)	News article, “Feds Press Swiss Bank to Name U.S. Clients --- Tax Officials Target An Alleged Dodge; UBS Caught in Blind”
Joint Exhibit 46 (“JE 46”)	News article, “U.S. Asks Court to Force UBS to Provide Names”
Joint Exhibit 47 (“JE 47”)	News article, “Judge Clears U.S. Request for UBS Clients’ Names”
Joint Exhibit 48 (“JE 48”)	News article, “Senate Report Examines Role of Banks in Tax Evasion”
Joint Exhibit 49 (“JE 49”)	News article, “Senate Report Today Alleges Foreign Banks Help Hide Wealthy Americans’ Money”
Joint Exhibit 50 (“JE 50”)	News article, “UBS says it will drop some offshore services for U.S. clients Change should help IRS keep tabs on evasion”
Joint Exhibit 51 (“JE 51”)	News article, “Senate Probe’s Targets Give to Campaigns Report Accuses Bank Officials of Helping Clients Hide Money From the IRS”
Joint Exhibit 52 (“JE 52”)	News article, “IRS, Justice Target Undisclosed Assets in Swiss Accounts”
Joint Exhibit 53 (“JE 53”)	“Notice to UBS Accountholders,” dated Nov. 10, 2009
Joint Exhibit 54 (“JE 54”)	Declaration of Nancy Beasley, dated Jan. 24, 2017, with exhibits
Joint Exhibit 55 (“JE 55”)	Report of Foreign Bank and Financial Accounts (Form TD F 90-22.1) for calendar year ended Dec. 31, 2007
Joint Exhibit 56 (“JE 56”)	FBAR Penalty Database, Screenshot of Module re 2007 penalty for UBS Account of Peter Horowitz
Joint Exhibit 57 (“JE 57”)	FBAR Penalty Database, Screenshot of Module re 2008 penalty for Finter Account of Peter Horowitz
Joint Exhibit 58 (“JE 58”)	FBAR Penalty Database, Screenshot of Module re 2007 penalty for UBS Account of Susan Horowitz
Joint Exhibit 59 (“JE 59”)	FBAR Penalty Database, Screenshot of Module re 2008 penalty for Finter Account of Susan Horowitz
Joint Exhibit 60 (“JE 60”)	Deposition of Kevin Oravec, dated Nov. 13, 2017
Joint Exhibit 61 (“JE 61”)	Consent to Extend the Time to Assess Civil Penalties for Peter Horowitz
Joint Exhibit 62 (“JE 62”)	Consent to Extend the Time to Assess Civil Penalties for Susan Horowitz

Joint Exhibit 63 (“JE 63”)	2008 Finter account opening documents
Joint Exhibit 64 (“JE 64”)	2009 Finter account opening documents
Joint Exhibit 65 (“JE 65”)	Declaration of Peter Horowitz, dated May 14, 2018
Joint Exhibit 66 (“JE 66”)	Declaration of Susan Horowitz, dated May 14, 2018
Joint Exhibit 67 (“JE 67”)	Deposition of Ivan Sokoloff, dated Sept. 8, 2017
Joint Exhibit 68 (“JE 68”)	Deposition of Donald Hilker, dated Sept. 8, 2017
Joint Exhibit 69 (“JE 69”)	Jury Instructions, <i>United States v. Garrity</i> , et al., (D. Conn., No. 3:15-cv-243)
Joint Exhibit 70 (“JE 70”)	Trial Exhibit Lists, <i>United States v. Garrity</i> , et al., (D. Conn., No. 3:15-cv-243)
Joint Exhibit 71 (“JE 71”)	Unpublished opinion, <i>United States v. Williams</i> , 489 Fed. App’x 655 (4 th Cir. 2012)